

Assistant Director for Operations

22 November 1949

Chief, Contact Division

Entertainment

Reference: Draft of Finance Division Memorandum, 15 November 1949,
Subject: Entertainment.

1. Contact Division concurs with the principle of the reference memorandum, and consistently has deducted the normal cost of its employees' meals from the total cost of official entertainment. This fact is supported by the recent I & S audit of vouchers in the Confidential Funds Branch. Contact Division does not concur, however, with the amount which the memorandum stipulates for such deduction.

2. We believe it evident that no employee should be burdened with the cost of entertainment which is an integral part of his official duties. Yet a deduction of 1/5 of his per diem (\$1.80) for each meal, as paragraph 3 (a) of the reference memorandum provides, is such a burden. Lunch, rather than dinner, is the meal when Contact Division's field offices normally entertain; and \$1.80 considerably exceeds the normal cost of lunch for contact specialists.

3. In consequence, Contact Division recommends that the draft memorandum be revised to provide a double standard for deductions—one deduction for luncheon entertainment, and a larger deduction for dinner entertainment. A deduction of \$.75 for lunch and \$1.00 for dinner, whether or not the employee is travelling, seems more reasonable, would not work an unnecessary hardship on the employee, and would prevent unfair profit to the Government at its employees' expense.

LYMAN B. KIRKPATRICK

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